



Remote Sellers

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Wyoming Department of Revenue

On June 21, 2018, the United States Supreme Court ruled in *South Dakota V. Wayfair* that on-line and other remote, out-of-state sellers can be required to collect state and local sales tax in those states where the seller does not have a physical presence but where they sell and deliver their products and services. Wyoming will begin requiring remote and on-line sellers, meeting the thresholds to license, and collect sales tax effective February 1, 2019. This requirement applies only if in the current calendar year or the immediately preceding calendar year; (1) the gross revenue from sales into Wyoming exceeds \$100,000 or (2) the business has made 200 or more separate transactions for delivery into Wyoming. However businesses wishing to voluntarily license in Wyoming may begin that process any time. Wyoming, as a member of the Streamlined Sales Tax Governing Board, has implemented standards and simplifications that will provide assistance to on-line and remote sellers affected by the Supreme Court's decision as you transition to collecting and remitting Wyoming sales tax.

Working with the Wyoming Department of Revenue

We understand the impact that the Supreme Court's decision may have on your business. The Wyoming Department of Revenue is available to provide assistance with the licensing and tax collection and reporting responsibilities for those businesses required to license, collect and remit sales tax.

Apply for a Wyoming Sales & Use Tax License

- Use this link to register to collect and remit sales tax in Wyoming only: [WYIFS](#)
- Use the Streamlined Sales Tax Registration Link if you need to register to collect sales tax in multiple states. [Streamlined Sales Tax Registration System](#)

FAQ's

- **Who is a remote seller?**
A remote seller is an out-of-state seller that has no physical presence in Wyoming.
- **How are remote sellers that are already registered in Wyoming affected by the Wayfair decision?**
Remote Sellers that have already registered in Wyoming with the Department of Revenue or through the Streamlined Sales and Use Tax Agreement will not be affected in any way. These businesses will

continue to collect and remit sales and use taxes to Wyoming as they are currently.

- **I make remote sales into multiple states. Is there an easy way for me to register for a sales tax license in multiple states?** Register through Streamlined Sales Tax – To register for multiple states, including Wyoming, submit a single application through the [Streamlined Sales Tax Registration System](#). Upon completion of the registration, the remote seller will be registered to collect and remit sales and use tax in all 24 Streamlined member states. Additional information is provided on the Streamlined Sales Tax Registration webpage and in the [Streamlined Sales Tax Registration System FAQs](#).
- **I am a Wyoming business and a remote seller. Do I need to register for a permit in other states?** Each state's remote seller laws are different. In order to determine which laws apply to your business, go to the [Streamlined Sales Tax website](#) for collection requirements in all 24 Streamlined Sales Tax states. If the state is not a member of Streamlined Sales Tax, we recommend you contact that state.
- **Do I need to apply for a license each year?**
No, an application is not required each year you conduct business. Licenses remain active

until the taxpayer requests cancellation.

- **How do remote sellers file sales and use tax returns?**
Remote sellers may electronically file Wyoming sales and use tax returns using the Wyoming Electronic Filing System (WYIFS) WYIFS. Remote sellers must register for a username and password prior to filing returns.
Note: If a remote seller registers through the [Streamlined Sales Tax Registration System](#) and contracts with a [Certified Service Provider](#) (CSP) to perform its sales and use tax functions (i.e., CSP Services), the CSP will file monthly sales and use tax returns on behalf of the remote seller at no cost to the seller.
- **When are sales tax returns due?**
Wyoming sales tax returns are due on or before the last day of the month following the last month in the reporting period.
- **Where can remote sellers find information for other states?**
The Streamlined Sales Tax Governing Board has developed a [State Website and Contact Information](#) webpage that provides sales tax information for both Streamlined Sales Tax member states and non-member states. Information includes links to state websites, customer service contact information, registration pages, sales and use tax rates, and taxable/exempt information for each state.

- **Is Wyoming's threshold computed based on gross sales, retail sales or taxable sales?**

Gross sales. This includes the total revenue in Wyoming; including taxable, exempt and wholesale sales.

- **What is considered a separate transaction?**

Each invoice is a transaction. If the sale involves a yearly subscription and the purchaser is able to make payments over time, this is one transaction.

Wyoming Sales/Use Tax Rates

Please use the following links to access Wyoming sales/use tax rates: [Rate Charts](#)

Rate and Boundary Files and information may be found on the Streamlined Sales Tax web site: [Rate and Boundary Files](#)

What is Taxable in Wyoming

We provide a number of educational bulletins and publications on our website: [bulletins and publications](#)

If you have additional questions concerning the taxability of your product or service please contact the Department at DOR_taxability@wyo.gov

Contact Information

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